

G. R. S. 58]

Previous references.

17-P

1914-15

(S. R)

Later references.

File No. 107-14

Serial Nos. 1-3.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1-3

Part B for October 1915

SUBJECT.

Empowering Sub-Registrars to levy stamp duty on powers of Attorney executed in British territory in favour of persons presenting documents for Registration in Mysore.

Sl. 1. To The D. S. of Registration in Mysore J. 2338 of 21-1-15.

Requests him to furnish Govt with his opinion on Subject No 31 of the proceedings of the R. A. of Mysore of 1914 and the reply of Govt thereto.

Sl. 3. To The Commr of Stamps in Mysore.

No. Jll. 1709 of 7-10-1915.

States that Govt deem it inexpedient to invest Sub-Registrars with the powers of levying the

stamp duty on such powers of Attorney & to send the same to the D. S. for record & the necessary certificate.

GENERAL AND REVENUE SECRETARIAT.

*S. R.
(Registration)*

NOTES.

107-11

File No. ~~444~~
444

FILE HEADING.

*Imposing the Registrar to levy Stamp
Duty on powers of attorney executed in British territory
in favor of persons presenting documents for registration in
Mysore.*

From

No.	Dated	Received
Diary No. }	Enclos.	Spare Copies.
		{ Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

SUBJECT No. 31.

Stamp duty on Powers of Attorney.

Messrs. Krishnamurthyachar, Mulbagal taluk, Ambie Anniah Pandit, Mysore city municipal council, M. S. Ramachar, Kolar municipality, and G. Narasimhachar. T. Narsimur taluk

Summary of discussion.—Powers of Attorney executed in British territory in favour of persons who have to present documents for registration in Mysore have first to be produced before the Deputy Commissioner for payment of the Mysore duty thereon before they are presented for registration. This entails great hardship on parties living far away from district headquarters. The Sub-Registrar may be ordered to levy the duty on such Powers of Attorney and to send the same to the Deputy Commissioners for record of the necessary certificates.

2. *Reply of Government.*—There seems to be no *prima facie* objection. Noted for consideration.

3

Subd. The I. G. of Registration in Mysore may be consulted about the proposed. Draft inviting opinion will be proposed if approved.

4

NK

12/1/15

Regd 15/1

5 Draft Subd

NK

18-1-15

6 Issues

AM

18/1

The I. G. of Registration

in Mysore of 2338 of 21.1.15.

Request-^{him} to furnish Govt with his opinion on Subj. No 31 of the Proceedings of the Representative Assembly of Mysore of 1914 and the reply of Govt thereto.

2469

3

G. R. S. 12]

General and Revenue
Secretariat.

S. R.

107

M

Regn File No. 44

of 1914.

Serial
No.
2.

From the D. G. of Registration no 1092 & 30th
Jan 1915.

States that Deputy Commr cannot certify
to the payment of the duty on powers of attorney
that it is not obligatory for the parties to send
such documents to the Deputy Commr and that
the parties may send the documents to the
Superintendent of Stamps direct or as proposed
by the Assembly the Sub Registrars may be
authorized to receive the moneys & forward
the documents for the impressment of the stamp
Subd for orders.

File mis 1209-21475

Issue
8/2/14

7

Transferred to Dr II for

deposal.

ASD

ES

9.1.15

Submitted.

8 Kind reference is invited to the
Secretariat notes & the opinion of the D. G.
of Registration on the subject, where it occurs
in the bound volume put up.

R.
(since removed)
for another case

9. It is not clear how as stated by
the D. G. of Regn, a party can himself send
the Power of attorney to the Supt of Stamps
under Sec 18 (2) of the Stamp Regulation. It
is the Dy Commr that has to receive the
document and the Stamp Duty and send
them on to the Supt of Stamps for impressment

Acq of the Regn
with Rules, put up

NOTE—Contn. sheet.

R. S. 12]

General and Revenue
Secretariat.

S. R. File No. 107 of 1914.

Serial
No.of Stamp under Rule 10(2) of the Rules, under
the Regulation

10. The D. of Registration has no
objection to authorise the Sub-Registrar to receive
the money & the document from the parties & to
send them ^{later} to the Supt. of Stamps. The easiest
way of giving effect to this proposal seems to
be to empower Sub-Registrar to exercise the
functions of a Dy. Comm. ~~for the purpose~~ under Sec
18(2) of the Regulation & Rule 10(2) of the Rules.
No amendment of the Regulation or Rules seems
to be necessary.

Submitted for orders.

Assn ~~25/2~~ 11. What is the British Indian
practice? by 27/3

Assn

Notn
no. 511
of 20.11.1899

12. In Madras, all Sub Collectors, Head
Assistant Collectors & Deputy Collectors in
charge of divisions are appointed Collectors
in respect of the power conferred under Sections
18 & 19 of the Indian Stamp Act, within
the limits of their respective jurisdictions.

Submitted.

Assn ~~13/3~~ 13. Draft delegating power to Sub Registrars
in such cases as indicated at A above.

Mean
up on
26/3/14
Assn

by 27/3

P. T. O

Serial
No.

14

Draft notification Subd

Asst Secy (Genl)

21/5

1st member

21/5

15 I do not like the idea of appointing subregis to be Dy Cms for any purpose.

16 What is the objection to directing subregis (by order) to receive the money & transmit it to the Dy Cms for action under rule 10(2)? This may be done unless any cogent reasons against it can be given.

8/6/15

sum 11/6

17 Branch II may be requested to state if there is any objection to the course proposed.

Subd

Asst Secy (Genl)

16/6

Rev 10/5

P. T. O

G. R. S. 12]

2469

General and Revenue
Secretariat.

S. R. File No. 107

of 1914.

Serial
No.

Subd.

18 Under Sec 2.10.14 the appointment, it is expressly mentioned, is to be made "by notification in the official Gazette". This provision seems to be mandatory.

B
17.6.15

19

19. If a Sub-Registration is appointed a Deputy Commissioner by Notification (vide S. 2 (10)) for purposes of Section 18 (2), then, an executive order will suffice that he should receive the money and transmit it through the Deputy Commissioner. Under S. 18 d (2), order can be framed in the matter, and a Sub-Registration (specially appointed) can be asked to send it to the proper officer through the Deputy Commissioner (vide Rule 10 (2)).

20. An executive order that the document may in the first instance be presented to the Sub-Registration who shall transmit it to the Deputy Commissioner, will not be valid. A presentation under such circumstances to the Sub-Registration cannot be held to be a presentation to the Deputy Commissioner within the meaning of S. 18 (2).

83
6/9/15

B. S. (1)

21. Submitted for orders.

100
10/7

Serial
No.

22 As orally directed by the Asst Secy. Annulations of the Stamp Act were referred to with a view to see if there is any objection to authorise the Sub-Registrars to receive the money &c and transmit to the Dy. Comr, as suggested by the First Member in paragraph 16. There seems to be nothing to prevent such authorisation, but as noted by the Asst Secy, Brit 'presentation under such circumstances to the Sub-Registrar cannot be held to be a presentation to the Dy. Comr within the meaning of Sec. 18 (2)', as, in order to make the presentation valid, it is necessary, under Sec. 2 (9) (b), to appoint Sub-Reg^r to exercise the powers of a Dy. Comr, by a notification published in the Official Gazette; please see Extract from the Punjab Stamp Manual quoted on page 15 of Nardam Dey's Stamp Act.

Punjab
hereunder
now removed.

23 The only advantage which parties can derive by Sub-Regs. being authorised by Executive order, as suggested, is that they will be saved the trouble of going to Ct Head Qrs, but they will have to make the presentation before the Sub-Reg^r in time to enable ^{him} to correspond with the Dy. Comr for taking action under Sec. 18 & Rule 10 (2). Thus there will be some risk to the parties under this arrangement, for if the money and the document reach

Copy of the Stamp Act & the Rules are put up

8

Serial No.	
	the Dycom after the expiry of the time allowed in sec 18, he can take no action to get the necessary stamp impressed on the document.

24 The officers appointed Collectors in the Madras Presidency in respect of the papers conferred under sec 18, are -

(i) Sub Collectors Head Asst Collectors and Dy Collectors in charge of Divisions; Board Prop no 320 & 9.2.1899.

(ii) All Tahsildars & Dy Tahsildars in independent charge; Board Prop no 268/1716 R. mis & 18.11.1908.

Registering Officers have not been empowered under the said section, as they have been under sec 16 (vide question pending in the linked file).

Submitted ²⁵ with reference to para 15 & 16 above. 2/

Subt it is considered that Sub Registrars should not be empowered to act for this purpose as Dr. Anss, Sub Division Officers and Tahsildars may perhaps be empowered as in Madras

28/9/15

182 members)

24/9

29/9/15

W

7m1209 9¹⁴

9

G.R. S. 12]

General and Revenue
Secretariat.

S.R. File No. 107 of 1914.

S. on the lines of the
Madras Govt. no. 511 of 20.11.1889.

Serial
No.

27. Draft notification subd.

Rev. Secy (30/9/14)

he
50/9

1st member

1/10/15

28. Draft appd. by First member.
mss 5.10.15.

1/10/15

29. Issue at once
he 6/10

3. To The Compiler, Mysore Gazette.
Notification No: 261708 & 7.10.15

Forward the notification for the
Appointment of Assistant Commis-
sioners in charge of Sub Divisions,
Amildars and Deputy Amildars as
Deputy Commissioners for purposes
of Sec. 18 of the Mysore Stamp Regulation
for publication in Part III of the Gazette
with a request that 50 copies of the notification
may be sent to this Office and 200 copies
to the Commissioner of Stamps.

Copy to Branch III.

Copy to Dasara Sec. Sim with reference
to D.R. A. Subject no: 31 of 1914.

To The Commissioner of Stamps. Memo. no:
261709 dated 7.10.15.

1

NOTE—Contn. sheet.

S.R. File No. 107 of 1914.

Serial
No.

Copys of the above is forwarded to the Commissioner of Stamps in Mysore, with reference to the Correspondence ending with his letter no. 1792 of 30th January 1915, with the observation that Government deem it inexpedient to invest Sub Registrar with the powers referred to. This may be intimated to the R.A. Member concerned.

G. R. S. 26]

File No. 14414

Serial No. 1

Diary No. of letter replied to

191

General and Revenue Secretariat

, the

191

To

No. 72338

The I. G. of Registration in Mysore

Date of issue 21. 1. 1915.

Sir

Signed by M. G. Srinivasan

I am directed to invite attention to Subject No 31 of the Proceedings of the Representative Assembly of Mysore of 1914 and the reply of Govt thereto and to request that you will be so good as to furnish Govt with your opinion on the matter at a very early date.

I have &c

18/1

over

Wlc

18-1-15

SUBJECT.

In offg Secy.

711

Thapa
From
1915

2.

The Inspector General
of Registration

To

The Offg. Secretary to the Govt. of
H. H. the Maharaja of Mysore
General & Adm. Departments

Dated 30th January 1915

Despatched 1st February 1915.

Received

General No. 1792
No.

Enclosure No.

Furnishing opinion
in the matter of certifying
the payment of Mysore stamp
duty on Powers of Attorney
executed in British Territory
for procuring the registration
of documents in Mysore
State.

No. 1792

Office of the Inspector-General of
Registration in Mysore,
Dated, Bangalore, 30th January 1915.

1. 2.

From

P. Raghavendra Rao, Esq., B.A., B.L.,

Inspector-General of Registration in Mysore,

B a n g a l o r e. DIARY No. 2469

To

D. M. Narasinga Rao, Esq., B.A., B.L.,

Offg. Secretary to the Government

Maharaja of Mysore,

General and Revenue Departments.

1914-1915
SECTION <i>Regis</i>
FILE NO. <i>14</i>
SERIAL No. <i>2</i>

Sir,

Adverting to your letter No. J. 2338/ Regis. 44-14-1, dated 21st January 1915, calling for my opinion on subject No. 31 of the Proceedings of the Representative Assembly of 1914 in the matter of certifying the payment of Mysore Stamp duty on Powers of Attorney executed in British Territory for procuring the registration of == documents in Mysore State, I have the honor to state that the Deputy Commissioner cannot himself certify to the payment of the duty on == such documents. As per rule 10 (2) of the Rules under the Mysore == Stamp Regulation, the Deputy Commissioner can only receive the amount of the duty and transmit the documents to the Superintendent of == Stamps, the latter being the officer authorised to impress the Mysore Stamp on them.

2. From the wording of clause 2 of Section 18 of the Mysore Stamp Regulation, I do not think it is obligatory on the parties to send such documents to the Deputy Commissioner for being impressed with the necessary stamp. They may themselves send the documents to the Superintendent of Stamps for that purpose: or, as proposed by the Assembly, the Sub-Registrars may also be authorised to receive monies from the parties and to send the documents to the Superintendent of Stamps, themselves direct, for the required formality being ==

complied

6

Section 18 (2) of the said Regulation
within the limits of their
respective jurisdictions

By order

Secy to Govt
Rev Dept.

1/10/15

To The Compiler, Mysore
Gazette, for publication in
Part III of the Gazette, with
a request that 50 copies of
the notification may be sent
to the Joint Branch of the
G.R.S. 2200 copies to the
Com of stamps.

5/10/15

List of enclosures.

Copy to Branch III

3019

Copy to Dasara Section, with
reference to D.A. A. Subject no
319/1914

Memo

Copy of the above is forwarded to the
Com of stamps in Mysore, with refce to the
correspondence ending with letter no 1792
of 30.1.15, with the observation that Govt deem
it inexpedient to invest sub-registrars with
the powers referred to. This may be intimated
to the R.A. member concerned

72 1709

Copied by

Examined by

By order

For Secy Govt
Rev Dept